

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS, INC. et al.,	: Case No. 08-13555 (JMP)
Debtors.	: (Jointly Administered)
-----x	
	Ref. Docket No. 741, 746, 747, 758, 760, 761 & 764

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ANGHARAD BOWDLER, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 8, 2008, I supervised the mailing of true and correct copies of the
 - a) Notice of Withdrawal of Motion (i) Authorizing Debtor to Obtain Postpetition Financing Pursuant to Sections 363 and 364 of the Bankruptcy Code, (ii) Granting Liens and Superpriority Claims to Postpetition Lenders Pursuant to Section 364 of the Bankruptcy Code, dated October 8, 2008 [Docket No. 741], (the "Notice of Withdrawal")
 - b) Debtors' Motion for Entry of Order Pursuant to Sections 105, 363, and 365 of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure 2002, 6004, 6006, and 9019 (i) Approving Equity Interests Purchase Agreement; (ii) Authorizing Debtors to Compromise, Settle, and Release Related Claims; and (iii) Granting Certain Related Relief, dated October 8, 2008 [Docket No. 746], (the "Equity Motion")
 - c) Declaration of Alfredo R. Perez in Support of Order to Show Cause Scheduling a Hearing to Consider Debtors Motion for Entry of an Order Pursuant to Sections 105, 363, and 365 of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure 2002, 6004, 6006, and 9019 (i) Approving Equity Interests Purchase Agreement; (ii) Authorizing Debtors to Compromise, Settle, and Release Related Claims; and (iii) Granting Certain Related Relief, dated October 8, 2008 [Docket No. 747], (the "Declaration")
 - d) Notice of Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for Authorization to Employ and Retain Weil, Gotshal & Manges LLP as Attorneys For The Debtors, Nunc Pro Tunc to the Commencement Date,

dated October 8, 2008 to which is attached the Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for Authorization to Employ and Retain Weil, Gotshal & Manges LLP as Attorneys For The Debtors, Nunc Pro Tunc to the Commencement Date, dated October 8, 2008 [Docket No. 758], (the "Weil Notice")

- e) Notice of Debtors' Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code for Interim and Final Orders Authorizing the Debtors to (a) Retain Alvarez & Marsal North America, LLC to Provide the Debtors a Chief Restructuring Officer and Additional Personnel, and (B) to Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Commencement Date, dated October 7, 2008 to which is attached the Debtors' Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code for Interim and Final Orders Authorizing the Debtors to (a) Retain Alvarez & Marsal North America, LLC to Provide the Debtors a Chief Restructuring Officer and Additional Personnel, and (B) to Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Commencement Date, dated October 7, 2008 [Docket No. 760], (the "Alvarez Notice")
- f) Notice of Hearing Regarding Debtors' Application Pursuant to Sections § 327(a) and § 328(a) of the Bankruptcy Code for Authorization to Employ and Retain Curtis, Mallet-Prevost, Colt & Mosle LLP as Conflicts Counsel for the Debtors, Nunc Pro Tunc to the Date of Its Engagement, dated October 8, 2008 to which is attached the Debtors' Application Pursuant to Sections § 327(a) and § 328(a) of the Bankruptcy Code for Authorization to Employ and Retain Curtis, Mallet-Prevost, Colt & Mosle LLP as Conflicts Counsel for the Debtors, Nunc Pro Tunc to the Date of Its Engagement, [Docket No. 761], (the "Curtis Mallet Notice")
- g) Order to Show Cause and Notice Fixing Hearing Date to Consider the Debtors' Motion for Entry of Order Pursuant to Sections 105, 363, and 365 of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure 2002, 6004, 6006, and 9019 (i) Approving Equity Interests Purchase Agreement; (ii) Authorizing Debtors to Compromise, Settle, and Release Related Claims; and (iii) Granting Certain Related Relief, dated October 8, 2008 [Docket No. 764] (the "Order")

to be delivered as follows:

Order, Equity Motion and Declaration by facsimile to those parties listed on the attached Exhibit "A",

Curtis Mallet Notice enclosed securely in a separate postage pre-paid envelope, to be delivered by overnight mail to Steven J. Reisman, Curtis, Mallet-Prevost, Colt & Mosle LLP, 101 Park Avenue, New York, New York 10178-0061

Notice of Withdrawal, Equity Motion, Declaration, Weil Notice, Curtis Mallet Notice, Alvarez Notice and Order by email to those parties listed on the attached Exhibit "B" and enclosed securely in separate postage pre-paid envelopes, to be delivered by overnight mail to those parties listed on the attached Exhibit "C".

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE,
PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Angharad Bowdler

Angharad Bowdler

Sworn to before me this
14th day of October, 2008

/s/ Regina Amporfro

Notary Public, State of New York

No. 01AM6064508

Qualified in Bronx County

Commission Expires September 24, 2009

EXHIBIT A

to:

fax number:

INTERNAL REVENUE SERVICE

212-436-1931

ANDREW D VELEZ-RIVERA OFFICE OF
THE TRUSTEE

212-668-2255

OFFICE OF THE NEW YORK
ATTORNEY GENERAL

212-416-6042

EXHIBIT B

EMAIL ADDRESSES

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EXHIBIT C

EATON CORPORATION
ATTN: GLOBAL TRADE CREDIT DEPARTMENT
EATON CENTER
1111 SUPERIOR AVENUE
CLEVELAND, OH 44114-2584

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

OFFICE OF THE ATTORNEY GENERAL OF
THE STATE OF NY
NEW YORK OFFICE
120 BROADWAY
NEW YORK, NY 10271-0332

Claim Name	Address Information
ACCOUNT TEMPS	12400 COLLECTIONS DRIVE, CHICAGO, IL 60693
ANZ BANKING GROUP LTD	18TH FLOOR KYOBO GUILDING,1 CHONGRO 1 KU,CHONGRO KA, SEOUL, KR
AOZORA	1-3-1 KUDAN-MINAMI,CHIYODA-KU, TOKYO, 102-8660 JP
AT&T	PO BOX 8100, AURORA, IL 60507
AUSTRALIA AND NEW ZEALAND BANKING GROUP LTD	MELBOURNE OFFICE,LEVEL 6, 100 QUEEN STREET, VICTORIA MELBOURNE, VIC 3000 AU
BEST KARPET	1477 E 357 ST, EASTLAKE, OH 44095
CHUO MITSUI TRUST & BANKING	NORIYUKI TSUMURA,3-33-1 SHIBA, MINATO-KU, TOKYO, 105-0014 JP
CITIBANK NA HONG KONG BRANCH	FINANCIAL INSTITUTIONS GROUP ASIA PACIFIC,44/F CITIBANK TOWER, 3 GARDEN RD, CENTRAL HONG KONG, HK
DEMANN	16919 WALDEN, CLEVELAND, OH 44128
DIVISION WATER	PO BOX 94540, CLEVELAND, OH 44101
DOMINION	PO BOX 26225, RICHMOND, VA 23260
HUA NAN COMMERCIAL BANK LTD	38 CHUNG-KING SOUTH RD SECTION 1, TAIPEI, TW
IGS	PO BOX 631919, CINCINNATI, OH 45263-1919
ILLUMINATING	PO BOX 3638, AKRON, OH 44309
MARBLE CARE	5184 RICHMOND RD, CLEVELAND, OH 44146
MIDWEST REALTY ADVISORS LLC	ATTN: JACK CORNACHIO,37848 EUCLID AVE, WILLOUGHBY, OH 44094
MIZUHO CORPORATE BANK LTD	GLOBAL SYNDICATED FINANCE DIVISION,1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JP
MIZUHO CORPORATE BANK LTD	1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JP
NORTHEAST	PO BOX 9260, AKRON, OH 44305
OFFICE OF THE US TRUSTEE	ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG,BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS,33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY 10004
RENTOKIL	8001 SWEET VALLEY DR, VALLEYVIEW, OH 44125
REPUBLIC WASTE	PO BOX 9001826, LOUISVILLE, KY 40290
RMC	PO BOX 31315, ROCHESTER, NY 14603
ROCK-FORTY-NINTH LLC	ATTN: PRESIDENT/SECRETARY,C/O THE ROCKEFELLER GROUP,1221 AVE OF THE AMERICAS, NEW YORK, NY 10020
SHINKIN CENTRAL BANK	SHUJI YAMADA, DEPUTY GENERAL MANAGER,FINANCIAL INSTITUTIONS DEPT,3-7, YAESU 1-CHOME,CHUOKU, TOKYO, 104-0028 JP
SHINKIN CENTRAL BANK	8-1, KYOBASHI 3-CHOME,CHUO-KU, TOKYO, 104-0031 JP
STATLER ARMS GARAGE LLC	1111 EUCLID AVE, CLEVELAND, OH 44115
STEINGASS	754 PROGRESS DRIVE, MEDINA, OH 44256
SUMITOMO MITSUBISHI BANKING CORP	13-6 NIHOBASHI-KODENMA-CHO,CHUO-KU, TOKYO, 103-0001 JP
TAIPEI FUBON BANK, HEAD OFFICE	NO. 36, SEC 3, NAKING, EAST RD, TAIPEI, TW
TD SECURITY	PO BOX 81357, CLEVELAND, OH 44181
THE BANK OF NOVA SCOTIA	SINGAPORE BRANCH,1 RAFFLES QUAY #20-01,ONE RAFFLES QUAY NORTH TOWER, , 048583 SG
TIME WARNER	PO BOX 0901, CAROL STREAM, IL 60132
UFJ BANK LIMITED	2-7-1, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8388 JP
WCCV	3479 STATE RD, CUYAHOGA FALLS, OH 44223

Total Creditor Count 35
